Reg. No. M. 1175.

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The Mysore Gazette

(PUBLISHED BY AUTHORITY)

Vol. 86] BANGALORE, THURSDAY, JUNE 14, 1951. [No. 24

PART IV

Section I-A

CENTRAL BILLS AND REPORTS OF SELECT COMMITTEES THEREON.

NOTIFICATION.

No. L.D. 498 –Legis. 3-51-6, dated Bangalore, 28th May 1951.

Ordered that the accompanying Opium and Revenue Laws Extension of Application) Amendment Bill, 1951 (Central Bill No. 14 of 1951) published in the *Gazette of India*, Part II, Section 2, lated 5th May 1951, be republished in the *Mysore Gazette*, for general nformation.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and
Secretary to Government,
Law Department.

PARLIAMENT OF INDIA.

Bills and Reports of Select Committees in Bills.

The following Bill was introduced in Parliament on the 28th April, 1951 :—

BILL NO. 44 OF 1951.

A Bill to amend the Opium and Revenue Laws (Extension of Application) Act, 1950.

BE it enacted by Parliament as follows :—

1. Short title.—This Act may be called the Opium and Revenue Laws (Extension of Application) Amendment Act, 1951.

2. Amendment of section 3, Act XXXIII of 1950.—For clause (*b*) of section 3 of the Opium and Revenue Laws (Extension of Application) Act, 1950, the following clauses shall be substituted and shall be deemed always to have been substituted namely :—

"(*b*) in the disposal of cases transferred to the Central Commission under clause (*a*), it shall have and exercise the same powers as it has and exercises in the investigation of cases referred to it under the Taxation on Income (Investigation Commission) Act, 1947 (XXX of 1947), and shall be entitled to act for the same term as under sub-section (*3*) of section 4 of that Act;

(*bb*) any decision given, whether before or after the commencement of this Act, by the Chief Revenue Authority of Travancore-Cochin in the exercise or purported exercise of any powers conferred on it by any law for the time being in force in the State shall be deemed to be a decision given by the Income-tax authority for the purposes of sub-section (*2*) of section 8 of the Travancore Taxation on Income (Investigation Commission) Act, 1124 (Travancore Act XIV of 1124);

STATEMENT OF OBJECTS AND REASONS.

By virtue of the Opium and Revenue Laws (Extension of Application) Act 1950 (XXXIII of 1950), the cases referred to the Income-tax Investigation Commission appointed by the former Travancore State under the Travancore Taxation on Income (Investigation Commission) Act, 1124, stand transferred to the Commission constituted by the Central Government under the Taxation on Income (Investigation Commission) Act, 1947. The main purpose of the Bill is to enable the Central Investigation Commission to exercise in relation to the cases transferred to it all the powers it has under the Central Act. The Bill also makes it clear that the life of the Commission in relation to the Travancore cases is co-extensive with its life under the Central Act.

In some of the cases referred to the Travancore Commission, the Chief Revenue Authority of Travancore, who was not an income-tax authority, had made certain unauthorised reductions in the assessments. Provision has been made that the Chief Revenue Authority may be deemed to be an income-tax authority in order that such unauthorised reductions may be set right.

C. D. DESHMUKH.

NEW DELHI;
The 20th April, 1951.

Printed by the Director of Printing, Stationery and Publications at the Government Press, Bangalore.